

CHAPTER 324

TAXATION

H. F. 824

AN ACT relating to soldiers' exemption and providing for a refund for taxes paid to the amount of the exemption for the year 1922.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Exemption to soldiers, etc.** Any honorably dis-
 2 charged soldier, sailor or marine or the widow remaining unmarried
 3 or the minor child or children of an honorably discharged soldier,
 4 sailor or marine of the Mexican war, the war of the rebellion, the
 5 war with Spain, the Chinese relief expedition, or the Philippine insur-
 6 rection who would have been entitled to an exemption under the provi-
 7 sions of section two (2) of chapter one hundred forty-four (144) of
 8 the acts of the thirty-ninth general assembly for the year 1922, had
 9 he, or she, or they, have claimed the same, shall be entitled at any
 10 time within one year from and after the taking effect of this act to
 11 claim such exemption and if the taxes assessed have not been paid,
 12 the amount of such exemption shall be allowed by the treasurer and
 13 if paid, the board of supervisors shall refund the amount paid to the
 14 person entitled to the same and such refunds shall be charged to the
 15 various funds in the same manner as other refunded taxes.

1 **SEC. 2. Publication clause.** This act being deemed of immediate
 2 importance shall be in full force and effect upon its publication in the
 3 Des Moines Register and Des Moines Capital, newspapers published
 4 in Des Moines, Iowa.

Approved April 14, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Register April 16, 1923, and the Des Moines Capital April 16, 1923.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 325

OLD CAPITOL AT IOWA CITY

S. F. 316

AN ACT to make an emergency appropriation to complete the fireproofing and preservation of the old capitol at Iowa City, Iowa.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1.** There is hereby appropriated, out of any money in the
 2 state treasury not otherwise appropriated, to the Iowa state board of
 3 education, the sum of fifty thousand dollars (\$50,000.00), or as much
 4 thereof as may be necessary, as an emergency appropriation, for the